

Wiltshire Council

Council

25 February 2014

Council Tax Setting 2014/2015

Executive Summary

This report sets out, in the complex format prescribed by law, the resolutions required from the Council to set Council Tax for the year 2014/2015.

Using the tax base approved by Cabinet on 17 December 2013 of 167,334.47 band D equivalent households, and the draft net budget requirement of £333.063 million (of which £204.555 million is funded by council tax) gives a band D council tax for 2014/2015 of £1,222.43.

Fire, Police and Town/Parish precepts are in addition to the Wiltshire Council basic Council Tax.

The main body of the report sets out the statutory calculations, and shows the Fire, Police and Town/Parish precepts for every parish in Wiltshire along with the total Council Tax figures.

The Welfare Reform Act 2012 requires all Councils to review their Local Council Tax Support Schemes annually to reflect the DWP annual up-rating and the DCLG default scheme. Full details of these changes are included in Appendix D.

Proposal

That the Council approves:

- a) The Council Tax Resolutions as set out in this report.
- b) That the Council approves and gives future delegated authority to amend the scheme in accordance with the DWP annual up-rating and the DCLG Default scheme.

Reason for Proposal

To meet the statutory requirement to set the Council Tax. The calculations are as defined by law, and the figures will change only if the budget proposal is amended.

Michael Hudson
Associate Director, Finance

Wiltshire Council

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Purpose of Report

1. The purpose of this report is to enable the Council to calculate and approve the Council Tax requirement for 2014/2015.

Background

2. The Localism Act 2011 has made significant changes to the Local Government Finance Act 1992, and now requires the billing authority to calculate a council tax requirement for the year, not its budget requirement as previously.
3. Cabinet approved the 2014/2015 Wiltshire Council tax base of 167,334.47 on 17 December 2013.

Wiltshire Council

4. At the Cabinet meeting on 11 February 2014 it was recommended that Wiltshire Council freeze its element of the band D Council Tax for 2014/2015 at £1,222.43.
5. Since the Cabinet meeting on 11 February 2014, the precept levels of other precepting authorities have been received. These are detailed below:

Town & Parish Councils

6. The Town & Parish Council Precepts for 2014/2015 are detailed in Appendix B and total £13,473,538.42. The increase in the average band D Council Tax for Town & Parish Councils is 8.75% and results in an average band D Council Tax figure of £80.52 for 2014/2015 (£74.04 for 2013/2014)

Office of the Police & Crime Commissioner for Wiltshire & Swindon

7. The Office of the Police & Crime Commissioner for Wiltshire & Swindon met on 6 February 2014 and set their precept in respect of the Wiltshire area at £26,927,463 adjusted by a Council Tax Collection Fund contribution of £382,783. This results in a band D Council Tax of £160.92 for 2014/2015. This represents an increase of 1.997% compared to £157.77 for 2013/2014.

Wiltshire & Swindon Fire Authority

8. Wiltshire & Swindon Fire Authority met on 13 February 2014 and set their precept in respect of the Wiltshire area at £10,645,778 adjusted by a Council Tax Collection Fund contribution of £151,347. This results in a band D Council Tax of £63.62 for

2014/2015. This represents an increase of 1.99% compared to £62.38 for 2013/2014.

Conclusions

9. The recommendations are set out in the formal Council Tax Resolution in Appendix A.
10. If the formal Council Tax Resolution in Appendix A is approved, the total band D Council Tax will be as follows:

	2013/2014 £	2014/2015 £	Increase £	Increase %
Wiltshire Council	1,222.43	1,222.43	0.00	0.00
Office of the Police & Crime Commissioner for Wiltshire & Swindon	157.77	160.92	3.15	1.997
Wiltshire & Swindon Fire Authority	62.38	63.62	1.24	1.99
Sub – Total	1,442.58	1,446.97	4.39	0.30
Town & Parish Council (average)	74.04	80.52	6.48	8.75
Total	1,516.62	1,527.49	10.87	0.72

Risks Assessment

11. A full risk assessment of the budget proposals has been provided to Cabinet on 11 February 2014 in Wiltshire Council's Financial Plan 2014/2015.

Equality and Diversity Impacts of the Proposal

12. None have been identified as directly arising from this report, although equality and diversity impacts have been considered by officers and portfolio holders when preparing budget proposals.

Financial Implications

13. The financial implications are outlined in the report.

Legal Implications

14. The legal implications are outlined in the report.

Public Health Implications

15. None have been identified as arising directly from this report.

Environmental Implications

16. None have been identified as arising directly from this report.

Safeguarding Implications

17. None have been identified as arising directly from this report.

Options Considered

18. The calculations are as defined by law, and the figures will change only if the budget proposal is amended.

Reasons for Proposals

19. To meet the statutory requirement to set the Council Tax. The calculations are as defined by law, and the figures will change only if the budget proposal is amended

Proposal

20. That the Council approves the resolutions as set out within the report.

21. That the Council approves and gives future delegated authority to amend the scheme in accordance with the DWP annual up-rating and the DCLG Default scheme.

Michael Hudson
Associate Director, Finance

Report Author: Stuart Donnelly Principal Accountant

The following published documents set out the statutory requirements and powers relevant to the subject of this report:

Local Government and Finance Act 1992
Local Government Act 2003
Localism Act 2011

The following published documents have been referred to during the preparation of this report:

Wiltshire Council's Financial Plan 2014/2015
Council Tax Base 2014/2015 Cabinet Report 17 December 2013

Appendices:

Appendix A Wiltshire Council - Council Tax Resolution 2014/2015
Appendix B Wiltshire Council - Council Tax Banding Schedule by Authority 2014/2015
Appendix C Wiltshire Council - Town & Parish Precepts 2014/2015
Appendix D Wiltshire Council - Local Council Tax Support Scheme & Technical Changes
Appendix E Wiltshire Council - Local Council Tax Support Scheme Revisions
Appendix F Wiltshire Council - Local Council Tax Support Scheme Equality Analysis

The Council is recommended to resolve as follows:

1. It be noted that on 17 December 2013 the Council calculated:
 - (a) the Council Tax Base 2014/2015 for the whole Council area as 167,334.47 [Item T in the formula in Section 31B(3) of the Local Government Finance Act 1992, as amended (the "Act")] and,
 - (b) for dwellings in those parts of its area to which a Parish precept relates as in the attached Appendix.
2. Calculate that the Council Tax requirement for the Council's own purposes for 2014/2015 (excluding Parish precepts) is £204.555 million.
3. That the following amounts be calculated for the year 2014/2015 in accordance with Sections 31 to 36 of the Act:
 - (a) £910,530,538.42 (Gross Revenue Expenditure including parish precepts) being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils).
 - (b) £563,994,000.00 (Revenue Income) being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £346,536,538.42 (Net Revenue Expenditure including parish precepts) being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31A(4) of the Act).
 - (d) £1,302.95 (Wiltshire Council band D tax plus average Town & Parish Councils Band D Council Tax) being the amount at 3(c) above (Item R), all divided by Item T (2 above), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts), as shown below:

Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
868.63	1,013.41	1,158.17	1,302.95	1,592.49	1,882.04	2,171.58	2,605.90

- (e) £13,473,538.42 (Aggregate of Town & Parish Council Precepts) being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act (as per the attached Appendix C).
- (f) £1,222.43 (band D Council Tax for Wiltshire Council purposes only) being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (2 above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates, as shown below:

Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
814.95	950.78	1,086.60	1,222.43	1,494.08	1,765.73	2,037.38	2,444.86